

Washington Terrace
CITY

2010
FISCAL YEAR

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Washington Terrace City for the fiscal year ending 20 June, 2010 as approved and adopted by resolution or ordinance dated 19 May, 2009. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on 7, 21 April, 2009 for all budgetary funds.

State of Utah
County of Weber

Signed: [Signature]
(Budget Officer)

Subscribed and sworn to this 26th day

of May, 2009.

Signed: [Signature]
(Notary Public)



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CITY OF WASHINGTON TERRACE
Governmental Unit

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges	186,127	210,909	210,909
3442	Street Sanitation Charges			
3443	Refuse Collection Charges	65,507	70,303	70,303
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges		10,000	10,000
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries			
3490	Miscellaneous Services: CULINARY WATER	248,169	281,212	281,212
	STORM DRAIN	120,620	140,606	140,606
	RDA	45,000	46,350	46,814
	SID	807	847	856
3500	FINES AND FORFEITURES			
3510	Fines	154,635	140,000	145,000
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE	10,237	10,100	8,600
3610	Interest Earnings	97,790	50,000	50,000
3620	Rents & Concessions	3,861	3,600	3,600
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	9,303	19,506	
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated		500,000	
	TOTAL REVENUES	3,321,647	3,843,677	3,346,325

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	33,357	30,487	30,836
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	119,112	130,618	134,018
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	252,964	289,564	292,806
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer	150,862	179,401	174,644
4144	Recorder	70,188	71,333	73,514
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	126,471	162,044	170,602
4160	General Governmental Buildings	71,248	79,900	82,384
4170	Elections			
4180	Planning & Zoning	132,246	112,098	106,243
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	824,450	850,456	876,191
4220	Fire Department	142,652	208,474	203,307
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	13,650	14,000	15,000
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	103,379	109,000	111,960
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	564,684	644,968	624,891
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	101,218	117,300	123,666
4540	Park Lighting			
4560	Recreation & Culture	89,350	101,045	97,788
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: CIP	500,953	730,989	204,179
4820	Transfer to: RECREATION FUND	14,900	12,000	24,296
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	3,311,684	3,843,677	3,346,325

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SPECIAL REVENUE FUND: RECREATION

FORM 1

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	34,005	28,550	27,400
	OTHER SOURCES:			
	Transfer from: GENERAL FUND	14,900	12,000	24,296
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	48,905	40,550	51,696
	EXPENDITURES:	51,840	40,550	51,696
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	51,840	40,550	51,696

SPECIAL REVENUE FUND: IMPACT FEE

FORM 1

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	55,276		
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	55,276	0	0
	EXPENDITURES:	22,185		
	OTHER USES:			
	Transfer to: ENTERPRISE FUNDS	37,423		
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	59,608	0	0

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FORM 2

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CAPITAL PROJECTS FUND: PARKS

FORM 4

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from: GENERAL FUND			
	Transfers from: IMPACT FEE FUND		5,000	
	Transfers from: CIP FUND	50,000		
	Interest Income			
	Other additions	35,600		100,000
	Use of beginning fund balance		92,100	
	TOTAL REVENUE	85,600	97,100	100,000
	Beginning Fund Balance		20,700	20,700
	TOTAL AVAILABLE FOR APPROPR.	85,600	117,800	120,700
	EXPENDITURES:			
	Capital Projects	64,900	97,100	100,000
	TOTAL EXPENDITURES	64,900	97,100	100,000
	Ending Fund Balance	20,700	20,700	20,700

CAPITAL PROJECTS FUND: FIRE

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from: GENERAL FUND	25,000	16,810	10,000
	Transfers from: IMPACT FEE FUND			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated		10,000	10,000
	TOTAL REVENUE	25,000	26,810	20,000
	EXPENDITURES:			
	Capital Equipment	11,809	21,810	
	Capital Projects		5,000	20,000
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	11,809	26,810	20,000

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CAPITAL PROJECTS FUND:

FORM 4

Account Number	Description	Prior Year Actual 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from: GENERAL FUND	475,953	714,179	194,179
	Transfers from:			
	Interest Income			
	Other additions	113,190	2,130,000	125,000
	Use of beginning fund balance		25,406	850,000
	TOTAL REVENUE	589,143	2,869,585	1,169,179
	Beginning Fund Balance			
	TOTAL AVAILABLE FOR APPROPR.	589,143	2,869,585	1,169,179
	EXPENDITURES:			
	Interfund Transfers			
	Capital Projects	417,926	2,019,585	1,169,179
	Appropriated increase in fund balance		850,000	
	TOTAL EXPENDITURES	417,926	2,869,585	1,169,179
	Ending Fund Balance			

CAPITAL PROJECTS FUND: SPECIAL IMPROVEMENT DISTRICT

Account Number	Description	Prior Year Actual 2007	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	18,478	807	1,558
	Other additions	82,700	56,848	55,660
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	101,178	57,655	57,218
	EXPENDITURES:			
	Debt Service	290,090	56,848	55,660
	Other misc	1,457	807	1,558
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	291,547	57,655	57,218

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	TOTAL REVENUE	0.00	0.00	0.00
	Beginning Fund Balance		0.00	0.00
	TOTAL AVAILABLE FOR APPROPR.	0.00	0.00	0.00
	EXPENDITURES:			
	TOTAL EXPENDITURES	0.00	0.00	0.00
	Ending Fund Balance	0.00	0.00	0.00

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	0.00	0.00	0.00
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES	0.00	0.00	0.00

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ENTERPRISE FUND: REFUSE

FORM 3

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	516,207	516,000	516,000
	Interest Earned	1,071	500	500
	Other: MISCELLANEOUS	4,174	54,240	56,684
	TOTAL OPERATING REVENUE	521,452	570,740	573,184
	OPERATING EXPENSES:			
	Personal Services	65,507	70,303	70,303
	Contractual Services	245,442	460,000	468,000
	Material and Supplies	29,684	20,980	21,830
	Depreciation			
	Other: PROFESSIONAL SERVICES	2,404	3,000	3,000
	TOTAL OPERATING EXPENSE	343,037	554,283	563,133
	OPERATING INCOME (LOSS)	178,415	16,457	10,051
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	178,415	16,457	10,051

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	178,415	16,457	10,051
	Plus: Depreciation	0	0	0
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	178,415	16,457	10,051
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0	0	0

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ENTERPRISE FUND: CULINARY WATER

FORM 3

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	804,064	1,000,000	1,000,000
	Interest Earned	7,061	5,000	7,061
	Other: _____	29,269	26,200	26,589
	TOTAL OPERATING REVENUE	840,394	1,031,200	1,033,650
	OPERATING EXPENSES:			
	Personal Services	248,169	281,212	281,212
	Contractual Services	167,635	176,370	174,086
	Material and Supplies	49,023	54,625	64,020
	Depreciation	142,808	145,000	145,000
	Other: PROFESSIONAL SERVICES	17,859	17,500	17,859
	TOTAL OPERATING EXPENSE	625,494	674,707	682,177
	OPERATING INCOME (LOSS)	214,900	356,493	351,473
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	128,399	5,000	5,000
	Interest Expense	67,000	62,061	58,892
	Capital Contributions from Outside Sources	0	145,574	1,000,000
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	276,299	445,006	1,297,581

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	276,299	445,006	1,297,581
	Plus: Depreciation	142,808	145,000	145,000
	Less: Major Improvements & Capital Outlay	94,503	201,574	1,105,000
	Bond Principal Payments	67,838	318,424	275,200
	TOTAL CASH PROVIDED (REQUIRED)	256,766	70,008	62,381
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0	0	0

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ENTERPRISE FUND: SEWER

FORM 3

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	539,382	663,250	695,000
	Interest Earned	2,579	5,000	5,000
	Other: _____	17,375	25,000	25,000
	TOTAL OPERATING REVENUE	559,336	693,250	725,000
	OPERATING EXPENSES:			
	Personal Services	186,127	210,909	210,909
	Contractual Services	121,720	190,187	277,434
	Material and Supplies	27,805	29,775	31,875
	Depreciation	62,404	65,000	65,000
	Other: PROFESSIONAL SERVICES	3,222	17,500	17,500
	TOTAL OPERATING EXPENSE	401,278	513,371	602,718
	OPERATING INCOME (LOSS)	158,058	179,879	122,282
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	4,500	5,000	5,000
	Interest Expense	47,113	43,575	41,350
	Capital Contributions from Outside Sources			615,000
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	115,445	141,304	700,932

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	115,445	141,304	700,932
	Plus: Depreciation	62,404	65,000	65,000
	Less: Major Improvements & Capital Outlay	52,016	69,000	635,000
	Bond Principal Payments	47,631	101,390	107,800
	TOTAL CASH PROVIDED (REQUIRED)	78,202	35,914	23,132
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	0	0	0

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ENTERPRISE FUND: STORM DRAIN

FORM 3

Account Number	Description	Prior Year Actual Revenue 2008	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	161,684	275,000	275,000
	Interest Earned	1,639	500	500
	Other: _____	22,206	20,000	20,000
	TOTAL OPERATING REVENUE	185,529	295,500	295,500
	OPERATING EXPENSES:			
	Personal Services	120,620	140,606	140,606
	Contractual Services			
	Material and Supplies	13,512	29,100	29,100
	Depreciation	34,534	35,000	35,000
	Other: PROFESSIONAL SERVICES	5,893	5,000	5,000
	TOTAL OPERATING EXPENSE	174,559	209,706	209,706
	OPERATING INCOME (LOSS)	10,970	85,794	85,794
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense	28,553	26,409	25,060
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	-17,583	59,385	60,734

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	-17,583	59,385	60,734
	Plus: Depreciation	34,534	35,000	35,000
	Less: Major Improvements & Capital Outlay		10,000	10,000
	Bond Principal Payments	28,867	56,000	84,684
	TOTAL CASH PROVIDED (REQUIRED)	-11,916	28,385	1,050
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds	-11,916		
	TOTAL CASH REQUIRED	-11,916	0	0